

GMR HOLDINGS (OVERSEAS) SINGAPORE PTE LTD
33A, Chander Road, Singapore-219539
(Prepared as per the principles of Indian GAAP)

Balance Sheet as at 31 March 2018

Particulars	Notes	31 Mar 18
Equity and liabilities		
Shareholders' funds		
Share capital	3	6,534
Reserves and surplus	4	17,932,955
Sub Total		17,939,489
Current liabilities		
Trade Payables	5	20,807,262
Sub Total		20,807,262
TOTAL		38,746,751
Assets		
Non-current investments	6	36,237,695
Sub Total		36,237,695
Current assets		
Other current assets	7	2,509,056
Sub Total		2,509,056
TOTAL		38,746,751

For GMR Holdings (Overseas) Singapore PTE Ltd



Director/Authorised Signatory

Place : Singapore

Date: 25th September'2018

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
33A, Chander Road, Singapore-219539

Statement of Profit and Loss for the Year Ended 31 March 2018

Amount in INR

Particulars	Notes	31 Mar 18	31 Mar 17
Continuing operations			
<i>Income</i>			
Other income	8	20,186,365	-
Total revenue		20,186,365	-
<i>Expenses</i>			
Other expenses	9	762,329	727,159
Total Expenditure		762,329	727,159
Earnings before interest, tax, depreciation and amortization		19,424,036	-727,159
Finance costs		-	-
Exceptional Item			
Write back off receivable reviously written off			
Profit / (Loss) before tax		19,424,036	-727,159
Tax expenses			
Profit/(loss) for the year from continuing operations (A)		19,424,036	-727,159
Discontinuing operations			
Profit/(loss) before tax from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from discontinuing operations (B)		-	-
Profit/(loss) for the year (A+B)		19,424,036	-727,159

For GMR Holdings (Overseas) Singapore PTE Ltd



Director/Authorised Signatory

Place : Singapore

Date: 25th September'2018

Notes to Financial Statements as on 31st March '2018

3

Share capital

Particulars	31 Mar 18	31 Mar 18	31 Mar 17
	USD	INR	INR
Issued, subscribed and fully paid-up shares (No.)			
(i) 100 equity shares of \$1 each fully paid up	100	6,534	6,560
Total issued, subscribed and fully paid-up share capital	100	6,534	6,560

(c) Shares held by holding/ ultimate holding company and/ or their subsidi: Details to be filled up

Out of equity shares issued by the company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

Particulars	31 Mar 18	31 Mar 17
GMR Holdings (Mauritius) Ltd immediate holding company	INR	INR
100 ordinary shares of USD 1 each- at nominal value.	100	100

4

Reserves and surplus

Particulars	31 Mar 18	31 Mar 18	31 Mar 17
	USD	INR	INR
Foreign Exchange Reserve	-12,562	-820,801	-427,384
Exchange Fuctuation Reserve		56,880	24,321
Surplus/ (deficit) in the statement of profit and loss			
Balance as per last financial statements	-10,714	-727,159	-
Profit for the year	297,732	19,424,036	-727,159
<i>Less: Appropriations</i>			
Net surplus in the statement of profit and loss	287,018	18,696,877	-727,159
Total reserves and surplus	274,456	17,932,955	-1,130,222

5 Other current liabilities

Particulars	31 Mar 18		31 Mar 17	
	USD	Rs	Rs	Rs
Other Payable	318,446	20,807,262	11,175,682	-
(Including 314,446 USD payable to holding company)	-	-	-	-
Total	318,446	20,807,262	11,175,682	-

6 Non-current investments

Particulars	31 Mar 18		31 Mar 17	
	USD	INR	INR	INR
Non-trade investments (valued at cost unless stated otherwise)				
Unquoted equity instruments				
Investment in Globemerchants, Inc.	456,602	29,834,375	10,052,019	-
Megawide GMR Construction JV	98,000	6,403,320	-	-
Total	554,602	36,237,695	10,052,019	-

7 Other assets

Particulars	31 Mar 18		31 Mar 17	
	USD	INR	INR	INR
Other Receivable	38,400	2,509,056	-	-
Total	38,400.00	2,509,056	-	-

8 Other expenses

Particulars	0 Jan 00		0 Jan 00	
	USD	INR	INR	INR
Share of Results of Associated Company	309,417	20,186,365	-	-
Total	309,417	20,186,365	-	-

8 Other expenses

Particulars	31 Mar 18		31 Mar 17	
	USD	INR	INR	INR
Other Operating Expenses	11,685	762,329	316,342	-
Share of Results of Associated Company	-	-	410,817	-
Exchange Rate Difference	-	-	-	-
Total	11,685	762,329	727,159	-

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
33A, Chander Road, Singapore-219539

Notes to Financial Statements for the year ended 31st March'2018

9	Contingent Laibilities	Nil (March 31, 2017: Nil)
10	Capital Commitments	Nil (March 31, 2017: Nil)
11	Deffered Tax	Nil (March 31, 2017: Nil)
12	Leases	Nil (March 31, 2017: Nil)

For GMR Holdings (Overseas) Singapore PTE Ltd



Authorised Signatory

Place : Delhi

Date: 20th September'2018

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
Balance Sheet Related Parties transactions for the period ended 31st March'2018

A) Receivables / Reimbursements /Sundry Debtors / Deposits Paid / Interest Receivable			Figs. In INR	
	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
Counter Party Group Company				
GRAND TOTAL			-	-
B) Payables / Sundry Creditors / Deposits Paid / Interest Receivable				
	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
Counter Party Group Company				
GMR Holding (Mauritius) Ltd	Trade Payables	CL - Dues to other than MSME	314,446	20,545,902
GRAND TOTAL			314,446	20,545,902
C) Loan given to Group Companies / Share Application Money / Other Advances				
	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
Counter Party Group Company				
GRAND TOTAL			-	-

2

D) Loan taken from Group Companies / Share Application Money Refundable / Other Loans

Counter Party Group Company	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
GRAND TOTAL			-	-

E) Share Capital

Counter Party Group Company	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
GMR Holding (Mauritius) Ltd	Share Capital	Equity	100	6,534
GRAND TOTAL			100	6,534

F) Investment in Group Companies & Share application Money

Counter Party Group Company	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
Globemercants INC	Investments	Equity	456,602	29,834,375
Megawide GMR Construction JV	Investments	Equity	98,000	6,403,320
GRAND TOTAL			554,602	36,237,695

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD

Profit & Loss account Related Parties transactions for the period ended 31st March 2018

A)

Income			March 31, 2018		March 31, 2018
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
Nil					
GRAND TOTAL				-	-

B)

Expenses			March 31, 2018		March 31, 2018
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
Nil					
GRAND TOTAL				-	-